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Institutional Feeding Managers Stewards-Chefs-Cooks

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ATTENTION PLEASE !

Vol. 3 No. 23 June 4, 1945

SUGGESTED FORM FOR PAYROLL ANALYSIS

The payroll constitutes one of the major cost items in a food service operation. Industrial food operations are different from commercial restaurants in that they are synchronized with the plant production schedule. For this reason, the industrial payrolls may run somewhat higher than for a commercial operation because the food service must sometimes carry on unprofitable operations where the sales revenue does not always justify the service rendered, such as (1) graveyard, (2) Sunday at double time, (3) service to small and scattered groups, and (4) simultaneous and rapid service for thousands of workers.

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The following suggested analysis for a typical week will disclose any burdensome operations, if they should exist:

1. What is the payroll percentage?

Total weekly payroll? $_____

Total weekly sales $_____

Payroll to sales _____%

2.

Payroll classification:	Weekly Payroll	Weekly Payroll in % of Sales
Administrative	$_____	_____%
Preparation	$_____	_____%
Serving	$_____	_____%
Cleaning	$_____	_____%
Total	$_____	_____%

3. How much overtime over 48 hours?

	Total hrs. typical week over 48 hours.	Total overtime weekly cost.
Administrative	_____	$_____
Preparation	_____	$_____
Serving	_____	$_____
Cleaning	_____	$_____
Total	_____	$_____

Is such time authorized on signed authorization form by Manager? Yes___ No_____

Are reasons stated on form as to why overtime was necessary? Yes___ No_____

Are signed authorizations checked with time cards? Yes___ No_____

(over)

WAR FOOD ADMINISTRATION-OFFICE OF SUPPLY-CCC
Industrial Feeding Section-Room 700-821 Market Street San Francisco, 3, California
Telephone Exbrook 8381-Ex,44

4. What is the amount of the Sunday payroll?

Sunday Payroll $_____ Sunday Sales $_____ Payroll to Sales _____%

5. What effect does the 2nd and 3d shift have in increasing payroll costs?

	First Shift	Second Shift	Third Shift
Weekly Payroll	$_____	$_____	$_____
Sales	$_____	$_____	$_____
Payroll to Sales	_____%	_____%	_____%

(It is desirable to pro-rate charges for cleaning, administrative, etc., expenses to each shift).

6. How many part-time plant personnel are used?

Total number part time plant employees daily_____
Total number of hours per week _____
To what jobs are they assigned? _____

7. What other means of revenue are available to increase sales and so reduce percentage of payroll costs?

Tobacco?_____ Betw. Shift Service_____
Candy? _____ Breakfast Service_____
Betw.Meal Service_____ Other_____Specify_____

8. Analyze the efficiency of operations carried on in scattered areas where only a few plant workers are served. For this purpose, follow the suggestions in number "5" for each individual feeding unit.

9. What means are used to conserve manpower?

	Yes	No
Self-busing of dishes	_____	_____
Efficient Counter Arrangement	_____	_____
Plate Lunch	_____	_____
Staggering of Lunch Periods	_____	_____
Compartment Tray Service	_____	_____
Use of Paper	_____	_____

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